In the High Court of Punjab and Haryana, Chandigarh.

I.T.R.No.3 of 1991

Date of Decision: 2.5.2007

Dr.H.S.Bawa

…Petitioner.

Versus

Commissioner of Income-tax, Jalandhar.

…Respondent.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the assessee.

Mr.Sanjiv Bansal, Advocate
for the revenue.

JUDGMENT

M.M.KUMAR, J. (ORAL)

On the basis of application filed by the assessee under Section 256 (1) of the Income-tax Act, 1961, seeking reference of various questions of law arising out of the order dated 28.1.1998 passed in I.T.A. No.603/ASR/1986 in respect of assessment year 1983-84, the Income-tax Appellate Tribunal, Amritsar Bench, Amritsar, has referred only the following question of law for the opinion of this Court:-

"Whether on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal was right in holding that the assessee was not entitled to investment allowance on the new machinery?"

In view of the fact that nobody has appeared for the assessee, we return the reference as unanswered.

(M.M.KUMAR)
Judge

May 2, 2007 **(RAJESH BINDAL)**
dkb **Judge**